

**UNITED STATES DISTRICT COURT  
DISTRICT OF MASSACHUSETTS**

UNITED STATES OF AMERICA	)	
	)	
	)	MBD No. 23-91513
Plaintiff,	)	
	)	
v.	)	
	)	
DAVID DELGIZZI AS PRESIDENT OF	)	
ADG, INC.	)	
	)	
Respondent.	)	
	)	

**UNITED STATES' NOTICE TO  
THE RESPONDENT OF SHOW  
CAUSE HEARING DATE**

The United States of America, on behalf of its agency, the Internal Revenue Service (“IRS”), and by its attorney, Joshua S. Levy, Acting United States Attorney for the District of Massachusetts, state that:

1. This proceeding for the enforcement of an Internal Revenue Service Summons (the “Summons”) is brought pursuant to I.R.C. §§ 7402(b) and 7304(a), 26 U.S.C. §§ 7402(b) and 7604(a).

2. The respondent, David Delgizzi, resides or is found at 3 Bittersweet Lane, Weston, MA 02493 within the jurisdiction of this Court. The respondent is in possession and control of testimony and documents concerning this investigation. IRS Revenue Officer Russell Silverstein is conducting an investigation for the collection of the tax liability of David Delgizzi as President of ADG, Inc., for the taxable period ending on 12/31/2022.

3. I.R.C. § 6301, 26 U.S.C., authorizes the Secretary of the Treasury to collect the taxes imposed by the Internal Revenue Laws. For the purpose of collecting the tax liability of any person, Section 7602 authorizes the Secretary to issue a Summons to the person to appear at a time and place named in the Summons, to produce such books, papers, records or other data, and to testify, as may be relevant or material to collecting the tax liability.

4. On December 12, 2023, Mr. Delgizzi emailed AUSA Mundele, using the email [delgizzi@comcast.net](mailto:delgizzi@comcast.net), to inform AUSA Mundele of an ongoing family emergency that made him unable to attend the Show Cause Hearing scheduled for December 13, 2023.

5. On December 13, 2023, Mr. Delgizzi filed a motion with the court to continue the Show Cause Hearing. He requested a few weeks to gather the requested documents and have the Show Cause Hearing rescheduled. The motion was granted.

6. On December 13, 2023, at 4:28pm, AUSA Mundele emailed Mr. Delgizzi to inform him that the Show Cause Hearing is scheduled for January 31, 2024, at 11:30am in Courtroom 14 (In person only) before Magistrate Judge Jennifer C. Boal. However, noting that the Court indicated it “is not inclined to grant any further continuances. The parties may file a motion to appear by zoom.”

Respectfully submitted,

JOSHUA S. LEVY  
Acting United States Attorney

/s/ Julien M. Mundele  
Julien M. Mundele  
Assistant United States Attorney  
John J. Moakley U.S. Courthouse, Suite 9200  
1 Courthouse Way  
Boston, MA 02210  
Phone: (617) 748-3100  
[Julien.mundele@usdoj.gov](mailto:Julien.mundele@usdoj.gov)

Dated: December 20, 2023

**CERTIFICATE OF SERVICE**

I hereby certify that I have served a copy of the foregoing by emailing and mailing copy of the same in the United States certified mail addressed as follows:

David Delgizzi  
3 Bittersweet Lane  
Weston, MA 02493  
[delgizzi@comcast.net](mailto:delgizzi@comcast.net),

/s/ Julien M. Munde  
Julien M. Munde  
Assistant United States Attorney

Dated: December 20, 2023